## 112TH CONGRESS 1ST SESSION H.R. 1998

To amend the District of Columbia Home Rule Act to permit the District of Columbia to impose a tax on income earned as a professional athlete by nonresidents of the District.

## IN THE HOUSE OF REPRESENTATIVES

May 25, 2011

Ms. NORTON introduced the following bill; which was referred to the Committee on Oversight and Government Reform

## A BILL

To amend the District of Columbia Home Rule Act to permit the District of Columbia to impose a tax on income earned as a professional athlete by nonresidents of the District.

1 Be it enacted by the Senate and House of Representa-

2 tives of the United States of America in Congress assembled,

**3** SECTION 1. PERMITTING TAXATION OF NONRESIDENT PRO-

## 4 FESSIONAL ATHLETE INCOME BY DISTRICT 5 OF COLUMBIA.

6 (a) PERMITTING DISTRICT TO IMPOSE TAX.—Sec7 tion 602(a)(5) of the District of Columbia Home Rule Act
8 (sec. 1-206.02(a)(5), D.C. Official Code) is amended by

striking the semicolon at the end and inserting the fol lowing: ", other than any income earned by the individual
 as a professional athlete;".

4 (b) EFFECTIVE DATE.—The amendment made by
5 subsection (a) shall apply with respect to income earned
6 on or after the date of the enactment of this Act.